

Amend Section 15609 of the Government Code to require the Members of the Board to meet monthly in the state but not exclusively in Sacramento.

**Source: Honorable Betty Yee
Honorable Judy Chu
Honorable Bill Leonard
Honorable Michelle Steel
Honorable John Chiang**

Existing Law

Under existing law, Section 15609 of the Government Code requires the Members of the Board of Equalization (Board) to hold regular meetings in Sacramento each month and special meetings at such places and times as the chairperson directs. Under current practices, public meetings are held throughout the year, monthly in Sacramento as required by law, and other times in the Los Angeles area. All meetings of the Board are open and public and all persons are allowed to attend. These meetings offer taxpayers the opportunity to participate in the formulation of rules and regulations adopted by the Board to clarify the laws it administers, to present their case to the appellate body that reviews and decides property, business and income tax determinations, and to observe the Board as it carries out its official duties. The Board's five members serve concurrent four-year terms as the nation's only elected tax commission. Their popular election ensures that the Board's tax program administration remains directly accountable to the people. Four members are elected by district. The fifth member, the State Controller, is elected at large and serves in an ex officio capacity.

This Proposal

This proposal would amend the Government Code to require the Board to meet monthly but at least quarterly in Sacramento. The purpose of this proposal is to provide the Board with more flexibility in scheduling its public meetings to better serve taxpayer needs without compromising the public's access to Board meetings or jeopardizing the Board's responsibilities under the Constitution or statutes. Also, this proposal would serve to balance the uneven distribution of workload for Board Members and staff for preparation of these meetings.

Historically, the Board, in addition to its monthly Sacramento meetings, has held meetings in the Los Angeles area to accommodate taxpayer needs. Usually, the Board has three meetings in the Los Angeles area each year (Culver City, specifically) – in addition to the twelve monthly meetings in Sacramento. However, although there are much fewer meetings in the Los Angeles area, the number of taxpayer appeals scheduled in the Los Angeles area significantly exceeds the number of cases heard in Sacramento. This not only causes a significant imbalance in workload, but more importantly, taxpayers that request that their matter be considered in the Culver City location are required to wait significantly longer for their hearings – generally up to a year. And, should a taxpayer that is scheduled for a Culver City require a postponement, the taxpayer is generally required to wait up to an additional six months for a hearing.

Since the Board's workload fluctuates throughout the year, the statutes should allow the Board flexibility with regard to when, where, and even how the Members meet. The public's interest and resources are best served when elected bodies meet to discuss and decide matters when they are pertinent and, not simply because they are required to by a law enacted in 1951.

This proposal would therefore provide the Board with the ability to better serve taxpayers by allowing a more flexible schedule to accommodate taxpayer needs, as well as to provide a more balanced workload for both staff and Board Members in preparing for these meetings.

Section 15609 of the Government Code is added to read:

15609. The board shall hold regular meetings ~~at the state capital~~ each month, ~~and may hold special meetings at such times and places within the state as the chairman~~ chairperson directs. At least one regular meeting shall be held at the state capital each quarter. The Board may also hold special meetings at such times and places within the state as the chairperson directs. At any meeting the board may transact any and all business and perform all duties imposed upon it and give and enter any and all orders and decrees within its jurisdiction.